IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH, JAIPUR

ORDER

S.B. Sales Tax Revision Petition No. 24/2001

Assistant Commercial Taxes Officer, Flying Squad, Bharatpur

Versus

M/s. Karni Dal Mills, Anaj Mandi, Jaipur

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Date of order :: September 28, 2007

PRESENT
HON'BLE DR. JUSTICE VINEET KOTHARI

Mr. Amit Ratnawat on behalf of Mr. R.B. Mathur for the petitioner-Revenue
None present for the respondent-assessee

BY THE COURT:

1. Heard learned counsel for the Revenue. Nobody appears on behalf of the respondent-assessee.

2. In the present case, the learned Tax Board while upholding the order of the Deputy Commissioner (Appeals) held that no penalty under Section 78(5) of the Act could be imposed on the respondent assessee merely because the documents which accompanied the

vehicle at the time of checking on 19.08.1996, the registration number of the consignee under the RST/CST was not mentioned in any of the documents. However, it appears that none of the three authorities below have cared to call upon the respondent-assessee to produce his registration certificate or supply his registration number and relevant record so as to verify whether the assessee was in fact registered or not and whether the goods imported by him within the State of Rajasthan were duly entered in the books of accounts or not to avoid any chance of evasion of tax.

3. Consequently, the impugned order of the Tax Board is set aside and the matter is remanded back to the Tax Board for deciding the matter afresh after giving an opportunity of hearing to the assessee. The revision petition is disposed of accordingly. A copy of this order be sent to the respondent assessee.

(Dr.VINEET KOTHARI),J.

Pramod
Item No. 1